

**Illinois Department of Revenue
Regulations**

Title 86 Part 106 Section 106.300 Balance Due General Information
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TITLE 86: REVENUE

PART 106

INTERNET FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS

SUBPART C: BALANCE DUE RETURNS AND DIRECT DEPOSIT OF REFUNDS

Section 106.300 Balance Due General Information

- a) The Internet Filer is responsible for submitting payment of any balance due the Department, no later than April 15 of the filing year. (See 35 ILCS 5/601.) Failure to make full payment by this date will result in the imposition of interest and penalties. (See 35 ILCS 735/3-2 and 3-3.)

- b) The Internet Filer may choose to pay the balance due by credit card. The Internet Filer may call a designated telephone number provided on the Internet site to make such payment after completion of the Internet filing process. The Internet Filer is responsible for payment of any fee charged in order to make payment in this manner. Pursuant to 35 ILCS 5/605, the Department of Revenue will not pay any discount fee charged by the credit card issuer.

(Source: Amended at 24 Ill. Reg. 1648, effective January 14, 2000)